

House Bill 1122 (AS PASSED HOUSE AND SENATE)

By: Representatives Ray of the 136<sup>th</sup> and James of the 135<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

To amend an Act providing for a homestead exemption from Peach County School District ad valorem taxes for educational purposes in the amount of \$20,000.00 of the assessed value of the homestead for certain residents of that school district whose annual income does not exceed \$20,000.00 and who are 65 years of age or older or disabled, approved April 1, 1995 (Ga. L. 1995, p. 4181), so as to increase the amount of such exemption and the income cap applicable to such exemption; to provide for applicability; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

An Act providing for a homestead exemption from Peach County School District ad valorem taxes for educational purposes in the amount of \$20,000.00 of the assessed value of the homestead for certain residents of that school district whose annual income does not exceed \$20,000.00 and who are 65 years of age or older or disabled, approved April 1, 1995 (Ga. L. 1995, p. 4181), is amended by striking subsection (a) of Section 2 and inserting in its place a new subsection (a) to read as follows:

"(a) Each resident of the Peach County School District who is a senior citizen or who is disabled is granted an exemption on that person's homestead from all Peach County School District ad valorem taxes for educational purposes in the amount of \$30,000.00 of the assessed value of that homestead, if that person's income, together with the income of the spouse of such person who resides within such homestead, does not exceed \$30,000.00 for the immediately preceding taxable year. The value of that property in excess of such exempted amount shall remain subject to taxation."

**SECTION 2.**

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Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election superintendent of Peach County shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the Peach County School District for approval or rejection. The election superintendent shall conduct that election on the date of the November, 2006, state-wide general election and shall issue the call and conduct that election as provided by general law. The election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of Peach County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act be approved which changes the homestead exemption from Peach County School District ad valorem taxes for educational purposes for ( ) NO senior citizens and disabled persons by increasing the amount of the exemption to \$30,000.00 and which increases the income cap of such exemption to \$30,000.00?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2007. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by Peach County. It shall be the election superintendent's duty to certify the result thereof to the Secretary of State.

### **SECTION 3.**

Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

### **SECTION 4.**

All laws and parts of laws in conflict with this Act are repealed.